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4 UNITED STATES DISTRICT COURT
5 NORTHERN DISTRICT OF CALIFORNIA

6
7 UNITED STATES OF AMERICA,

Case No. C07-01467 JCS

8 Petitioner(s)

9 v.

10 RAMON LAGUARDIN, GENERAL
11 PARTNER,

**ORDER TO APPEAR ON DECEMBER 5,
2007, TO ENFORCE IRS SUMMONS
AND FURTHER ORDER TO SHOW
CAUSE**

12 Respondent(s).

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14 On November 2, 2007, a Further Contempt Hearing Re: Enforcement of IRS Summons was
15 held. Tom Moore and Gurpreet Bali appeared for Plaintiff. Ramon Laguardia appeared pro se.

16 At the contempt hearing, Ramon Laguardia (the “Respondent”) stated that he has not
17 provided the testimony or produced the documents ordered by the Court in the Order Enforcing
18 Summons. The Court previously found that the Respondent was in contempt of this Court’s Order
19 for failure to comply with the summons by providing the government with testimony or the
20 summoned records. He has not expunged that contempt. Therefore,

21 IT IS HEREBY ORDERED that Respondent Ramon Laguardia shall appear at 450 Golden
22 Gate Avenue, 9th Floor, at the United States Attorneys Office, on **December 5, 2007, at 9:30 a.m.**,
23 to comply with the IRS Summons.

24 IT IS HEREBY FURTHER ORDERED that the Respondent is in contempt of this Court’s
25 Order Enforcing Summons. The fine of \$500 per day, which began on September 14, 2007, will
26 continue until the date he complies with the Order Enforcing Summons.

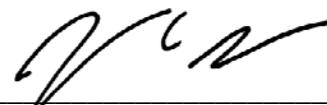
27 IT IS HEREBY FURTHER ORDERED that if Respondent complies with the Order
28 Enforcing Summons, on December 5, 2007, he will be purged of the \$500 per day fine that might

1 have accrued against him for his failure to comply with the Order Enforcing Summons.

2 IT IS HEREBY FURTHER ORDERED that if by December 6, 2007, Respondent Ramon
3 Laguardia has failed to comply with the Order Enforcing Summons, he is ORDERED to appear, in
4 person, on **December 7, 2007, at 9:30 a.m.**, before Magistrate Judge Joseph C. Spero, at 450
5 Golden Gate Avenue, Courtroom A, 15th Floor, San Francisco, California, and then and there show
6 cause why he should not be imprisoned until he complies with the Court's Order Enforcing
7 Summons.

8 IT IS SO ORDERED.

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10 Dated: November 6, 2007


11 JOSEPH C. SPERO
12 United States Magistrate Judge